

IN THE ABSTRACT

Page 18, lines 2-16, delete in their entirety and substitute therefore the following new paragraph:

A semiconductor manufacturing method wherein a trench is formed in an SOI substrate. A first insulating film is formed in the trench, wherein the first insulating film has a depth to reach an upper surface of a buried insulating film. A second insulating film is formed in a sidewall portion of the trench above the first insulating film, wherein the second insulating film is made of a material different from that of the first insulating film. The first insulating film is etched backed to a depth as to reach an upper surface of the buried insulating film, by using the second insulating film as a mask. The buried insulating film, exposed to the sidewall portion of the trench, is recessed. An epitaxial layer is formed in a gap created by the recessed buried insulating film. The first and second insulating films are removed, and a trench capacitor is formed in the trench.